

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW JERSEY**

In re:)	
)	Chapter 11
BlockFi, Inc., <i>et al.</i> , ¹)	
)	Case No. 22-19361 (MBK)
Debtors.)	
)	(Jointly Administered)

**FOURTH MONTHLY FEE STATEMENT OF DELOITTE TAX LLP AS TAX
SERVICES PROVIDER TO THE DEBTORS AND DEBTORS-IN-POSSESSION FOR
THE PERIOD FROM JUNE 1, 2023 THROUGH JUNE 30, 2023**

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Professional Services as:	Tax Services Provider
Date of Retention:	<i>Effective as of March 1, 2023 and April 1, 2023, respectively</i>
Period for which Compensation and Reimbursement is Sought:	June 1, 2023 through June 30, 2023
 Total Amount of Fees Requested:	 \$ 182,909.00
Less: 20% Holdback	\$ (36,581.80)
80% of Compensation Sought as Actual, Reasonable, and Necessary	\$ 146,327.20
Amount of Expense Reimbursement Sought	\$ 117.34
Total Amount of Fees and Expense:	<u><u>\$ 146,444.54</u></u>

This is an: X Monthly Interim Final Application

¹ The Debtors in these Chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: BlockFi Inc. (0015); BlockFi Trading LLC. (2487); BlockFi Lending LLC (5017); BlockFi Wallet LLC (3231); BlockFi Ventures LLC (9937); BlockFi International Ltd. (N/A); BlockFi Investment Products LLC (2422); BlockFi Services, Inc. (5965) and BlockFi Lending II LLC (0154). The location of the Debtors' service address is 201 Montgomery Street, Suite 263, Jersey City, NJ 07302.

Deloitte Tax LLP (“Deloitte Tax”) hereby submits this fourth monthly fee statement (the “Fourth Monthly Statement”) for allowance of compensation for services rendered as tax services providers to the Debtors for the period from June 1, 2023, through June 30, 2023, pursuant to the *Administrative Fee Order Establishing Procedures for the Allowance and Payment of Interim Compensation and Reimbursement of Expenses of Professionals Retained by Order of this Court* [Docket No. 307] (the “Interim Compensation Order”).

WHEREFORE, Deloitte Tax respectfully requests payment in the amount of \$146,327.20 (80% of \$182,909.00) as compensation sought for actual and necessary services rendered, together with expenses of \$117.34, for a total requested payment of \$146,444.54, in accordance with the terms of the Interim Compensation Order.

Date: September 4, 2023
New York, New York

Respectfully submitted,

DELOITTE TAX LLP

/s/ Kenneth Schulhof
Kenneth Schulhof
Partner
30 Rockefeller Plaza
New York, NY 10112
Telephone: 212.436.5370
Facsimile: 212.653.5254

CUMULATIVE TIME SUMMARY BY PROFESSIONAL

For the Period of June 1, 2023 through June 30, 2023

Professional	Level	Hours	Fees
<i>Tax Compliance Services</i>			
Gibian, Craig	Partner/Principal	4.9	
Schulhof, Ken	Partner/Principal	15.8	
Gardyn, Jordon	Senior Manager	41.9	
Lang, Mary Jo	Senior Manager	13.9	
DiPaolo, Michele	Manager	3.9	
Polster, Andrew	Manager	13.9	
Dao, Ly	Senior Consultant	9.0	
Wojtas, Mike	Senior Consultant	22.2	
Boynes, Bridget	Consultant	6.2	
Meng, Zhaoyu	Consultant	27.0	
Wilson, Clinton	Consultant	2.2	
Professional Subtotal:		160.9	\$154,540.00

Professional	Level	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
Schulhof, Ken	Partner/Principal	\$1,160.00	1.5	\$1,740.00
Stewart, Scott	Partner/Principal	\$1,160.00	4.6	\$5,336.00
Janes, Dustin	Partner/Principal	\$1,160.00	1.1	\$1,276.00
Gardyn, Jordon	Senior Manager	\$1,020.00	1.8	\$1,836.00
Lee, Janet	Senior Manager	\$1,020.00	4.9	\$4,998.00
Velazco, Valerie	Senior Manager	\$1,020.00	0.4	\$408.00
Shah, Palak	Manager	\$750.00	5.0	\$3,750.00
Tangchitsumran,	Manager	\$750.00	6.2	\$4,650.00
Professional Subtotal:			25.5	\$23,994.00

Professional	Level	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
Gutierrez, Dalia	Consultant	\$250.00	6.7	\$1,675.00
Jhawar, Utkarsh	Consultant	\$225.00	1.0	\$225.00
Mehta, Sejal	Consultant	\$225.00	11.0	\$2,475.00
Professional Subtotal:			18.7	\$4,375.00
Total		Blended Hourly Rate: \$891.80	205.1	\$182,909.00

CUMULATIVE FEES BY CATEGORY SUMMARY

For the Period of June 1, 2023 through June 30, 2023

Categories	Hours	Fees
Preparation of Fee Applications	18.7	\$4,375.00
Tax Compliance Services	160.9	\$154,540.00
Tax Restructuring Services	25.5	\$23,994.00
Fee's Category Subtotal :	205.1	\$182,909.00

CUMULATIVE EXPENSES BY CATEGORY SUMMARY

For the Period of June 1, 2023 through June 30, 2023

Expense Categories	Total Expenses for the Period
Meals	\$60.47
Taxi	\$56.87
Expense Category Subtotal :	\$117.34

EXHIBIT A

Professional Fees for the Period from
June 1, 2023 through June 30, 2023

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
06/05/2023				
Mehta, Sejal	Finalize BlockFi (Tax) March 1- April 30 fee for fee application preparation.	\$225.00	2.1	\$472.50
06/06/2023				
Gutierrez, Dalia	Pull May 2023 fee detail for the monthly fee application.	\$250.00	0.3	\$75.00
Gutierrez, Dalia	Review May 2023 expenses in preparation for the monthly fee application.	\$250.00	0.2	\$50.00
06/07/2023				
Mehta, Sejal	Perform meeting matching for BlockFi (Tax) May 2023 fee and expense application.	\$225.00	3.2	\$720.00
06/15/2023				
Gutierrez, Dalia	Review data March 1, 2023 through April 30, 2023 to prepare exhibits for review.	\$250.00	2.1	\$525.00
06/16/2023				
Jhawar, Utkarsh	Review BlockFi fee for fee application preparation.	\$225.00	1.0	\$225.00
06/26/2023				
Gutierrez, Dalia	Prepare exhibits and charts for the BlockFi first monthly fee application.	\$250.00	2.2	\$550.00
Mehta, Sejal	Perform meeting matching for BlockFi (Tax) May 2023 fee and expense application.	\$225.00	2.5	\$562.50
Mehta, Sejal	Continue to perform meeting matching for BlockFi (Tax) May 2023 fee and expense application.	\$225.00	2.0	\$450.00
06/27/2023				
Mehta, Sejal	Finalize BlockFi (Tax) March 1- April 30 fee for fee application preparation.	\$225.00	1.2	\$270.00
06/28/2023				
Gutierrez, Dalia	Prepare detailed exhibits for R. Young (Deloitte) review for fee application.	\$250.00	1.9	\$475.00
Subtotal for Preparation of Fee Applications:			18.7	\$4,375.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/01/2023				
Gardyn, Jordon	Discussion with K. Schulhof (Deloitte) regarding open questions with BlockFi team for calculation of the 2022 taxable income.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Update the BlockFi federal consolidated tax return workpapers for 2022 for the responses to the questions from S. Bailey (BlockFi).	\$0.00	1.3	\$0.00
Gibian, Craig	Analyze calculation of 2022 taxable income for BlockFi Inc. based on BlockFi Inc.'s 2022 financial statements.	\$0.00	0.8	\$0.00
Lang, Mary Jo	Revise memorandums addressing 2022 taxable income calculation for BlockFi Inc.	\$0.00	0.9	\$0.00
Lang, Mary Jo	Revise memorandums addressing 2021 taxable income calculation for BlockFi Inc.	\$0.00	1.1	\$0.00
Schulhof, Ken	Review 2021 filed tax return to understand the filing positions for the international entity located in Singapore, United Kingdom and Bermuda.	\$0.00	1.3	\$0.00
Schulhof, Ken	Review responses provided by S. Bailey (BlockFi) for the questions sent by J. Gardyn (Deloitte) related to 2022 federal taxable income calculation.	\$0.00	0.5	\$0.00
Schulhof, Ken	Discussion with J. Gardyn (Deloitte) regarding open questions with BlockFi team for calculation of the 2022 taxable income.	\$0.00	0.8	\$0.00
Wilson, Clinton	Call with tax preparation software company for populating schedules K-2 (partners' distributive share items), K-3 (partner's share of income, deductions, credits) of the Federal form 1065 (U.S. return of partnership income).	\$0.00	0.6	\$0.00
Wilson, Clinton	Work on Federal return form 1065 (U.S. return of partnership income).	\$0.00	0.8	\$0.00
Wilson, Clinton	Review New Jersey form 1065 (U.S. return of partnership income).	\$0.00	0.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/02/2023				
Gardyn, Jordon	Review 2022 federal taxable income workpapers for the summarized financial results for reporting on the BlockFi consolidated federal tax return coming from the trial balance prepared by BlockFi.	\$0.00	1.3	\$0.00
Gardyn, Jordon	Call with D. Krozek, and K. Schulhof (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) discussing current status of 2022 taxable income calculations and timing for delivering supportable calculations.	\$0.00	0.3	\$0.00
Lang, Mary Jo	Update memorandums discussing 2021 and 2022 taxable income calculation for BlockFi Inc.	\$0.00	0.2	\$0.00
Schulhof, Ken	Call with D. Krozek, and J. Gardyn (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) discussing current status of 2022 taxable income calculations and timing for delivering supportable calculations.	\$0.00	0.3	\$0.00
Schulhof, Ken	Review 2021 tax filed return to understand the filing positions for the international entity located in Singapore, United Kingdom and Bermuda.	\$0.00	0.6	\$0.00
Wojtas, Mike	Update BlockFi 2022 tax return workpaper for changes to mapping to income statement, balance sheet, and schedule M-3 (forms for net income/loss reconciliation for corporations) accounts in compliance software.	\$0.00	1.0	\$0.00
06/05/2023				
Lang, Mary Jo	Revise BlockFi Inc. taxable income calculation summary for 2020.	\$0.00	0.6	\$0.00
Lang, Mary Jo	Revise BlockFi Inc. taxable income calculation summary for 2021.	\$0.00	0.6	\$0.00
Lang, Mary Jo	Revise BlockFi Inc. taxable income calculation summary for 2022.	\$0.00	0.6	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
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Tax Compliance Services

06/05/2023

Polster, Andrew	Send email to M. DiPaolo (Deloitte) regarding payment of New York City balance due from notice.	\$0.00	0.3	\$0.00
Polster, Andrew	Call with New York city department of revenue regarding notice BlockFi received to confirm with the state that the balance was paid and no further action is required.	\$0.00	0.7	\$0.00

06/06/2023

Gardyn, Jordon	Discuss with D. Lyness, M. Wojtas, (Deloitte), R. Loban, H. Powers (BlockFi) approach for calculating book-to-tax difference with research and experimentation costs under IRC section 174 (amortization of research and experimental expenditures).	\$0.00	0.4	\$0.00
Gardyn, Jordon	Review the 2022 federal taxable income differences from the financial statements prepared by BlockFi.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Review the workpapers for the schedule M-3 (forms for net income/loss reconciliation for corporations) included in the BlockFi 2022 federal tax return.	\$0.00	1.2	\$0.00
Gardyn, Jordon	Review federal tax return workpapers to reconcile presentation of financial statements to how amounts are presenting in BlockFi federal tax return form 1120 (U.S. corporation income tax return).	\$0.00	1.3	\$0.00
Gardyn, Jordon	Consolidate the 2022 federal tax return workpapers to reduce the complexity and assist the reader in better understanding how items are flowing and reporting on the 2022 tax return.	\$0.00	1.6	\$0.00
Gardyn, Jordon	Call with M. Lang, and K. Schulhof (Deloitte) discussing the status of the mark-to-market adjustment for reporting on the 2022 tax returns.	\$0.00	0.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/06/2023				
Lang, Mary Jo	Call with J. Gardyn and K. Schulhof (Deloitte) discussing the status of the mark-to-market adjustment for reporting on the 2022 tax returns.	\$0.00	0.4	\$0.00
Lang, Mary Jo	Revise 2020-2022 taxable income summary memorandum for BlockFi Inc.	\$0.00	0.8	\$0.00
Meng, Zhaoyu	Update tax software coding to aid in the preparation of 2022 tax return.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Prepare consolidated book to tax reconciliation for 2022 tax return workpaper.	\$0.00	3.0	\$0.00
Meng, Zhaoyu	Prepare consolidated schedule L (balance sheets per books) for 2022 tax return workpaper.	\$0.00	2.0	\$0.00
Polster, Andrew	Email J. Gardyn (Deloitte) regarding Minnesota notice regarding tax year 2022 for amount due.	\$0.00	0.1	\$0.00
Polster, Andrew	Research Minnesota notice regarding tax year 2022 for amount due.	\$0.00	0.4	\$0.00
Schulhof, Ken	Call with M. Lang, and J. Gardyn (Deloitte) discussing the status of the mark-to-market adjustment for reporting on the 2022 tax returns.	\$0.00	0.4	\$0.00
06/07/2023				
Gardyn, Jordon	Review balance sheet classification of amounts presented in the 2022 tax return workpapers for BlockFi Inc.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Prepare consolidated book income to tax income adjustment for 2022 tax return workpaper.	\$0.00	1.5	\$0.00
Meng, Zhaoyu	Prepare consolidated schedule M-3 (net income/loss reconciliation for corporations) workpaper for 2022 tax return.	\$0.00	2.0	\$0.00
Schulhof, Ken	Review reconciliation of the schedule M-1 adjustments for book and taxable income on the, 2022 federal tax return prepared by J. Gardyn and M. Wojtas (Deloitte).	\$0.00	0.6	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/08/2023				
Gardyn, Jordon	Update 2022 tax return workpaper for calculation of mark-to-market adjustment to be reported on the tax return.	\$0.00	0.9	\$0.00
Meng, Zhaoyu	Prepare information return form 8858 (U.S. persons with respect to foreign disregarded entities and branches) for BlockFi International and BlockFi Cayman.	\$0.00	1.0	\$0.00
06/09/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) discussing current status of 2022 taxable income calculations and timing for delivering supportable calculations.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Update book-to-tax adjustment associated with the mark-to-market adjustment to be reported on the 2022 tax returns for BlockFi.	\$0.00	1.1	\$0.00
Lang, Mary Jo	Review 2022 taxable income summary for BlockFi Inc.	\$0.00	0.2	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) to discuss current status of 2022 taxable income calculations and timing for delivering supportable calculations.	\$0.00	0.4	\$0.00
06/12/2023				
Gardyn, Jordon	Reconcile the difference in depreciation expense and changes in accumulated depreciation in 2022 tax return workpapers based on responses to questions received from S. Bailey (BlockFi).	\$0.00	0.7	\$0.00
Gardyn, Jordon	Update the 2022 BlockFi Inc tax return workpapers to share with K. Schulhof (Deloitte) for review.	\$0.00	1.1	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/12/2023				
Gardyn, Jordon	Consolidate notes maintained in separate tax workpapers documented as support into the 2022 BlockFi Inc and subsidiaries 2022 federal tax return workpapers.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Break the 2021 financial statement in further detail to identify accounts for which mark-to-market accounting is applicable for the book-to-tax difference.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Break the 2022 financial statement in further detail to identify accounts for which mark-to-market accounting is applicable for the book-to-tax difference.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Reconcile taxable income reported on investment K-1s for investments held by BlockFi versus the book income reported (within the BlockFi financial statements) to be added back for tax purposes on the 2022 federal tax return workpapers.	\$0.00	0.8	\$0.00
Meng, Zhaoyu	Prepare limitation on business interest expense under section 163(j) for 2022 tax return workpaper.	\$0.00	1.5	\$0.00
Meng, Zhaoyu	Prepare 2022 consolidated tax return workpaper.	\$0.00	3.5	\$0.00
Schulhof, Ken	Review 2022 tax return workpapers for the adjustments calculated for book-to-tax differences.	\$0.00	0.9	\$0.00
Wojtas, Mike	Review 2022 tax return workpapers for updates made by M. Zhaoyu (Deloitte) for coding and adjustments.	\$0.00	1.5	\$0.00
06/13/2023				
DiPaolo, Michele	Gather BlockFi tax year 2022 apportionment information to review file for completion and incorporate process into Deloitte compliance workpapers.	\$0.00	1.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/13/2023				
Gardyn, Jordon	Call with K. Schulhof, M. Lang, and M. Wojtas (Deloitte) to walk through the mark-to-market adjustment calculated for the 2022 BlockFi Inc federal return.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Call with M. Wojtas, and C. Ngo (Deloitte) to discuss 2022 tax return workpapers.	\$0.00	0.6	\$0.00
Lang, Mary Jo	Call with J. Gardyn, K. Schulhof, and M. Wojtas (Deloitte) to walk through the mark-to-market adjustment calculated for the 2022 BlockFi Inc federal return.	\$0.00	0.6	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2022 taxable income workpapers.	\$0.00	0.8	\$0.00
Schulhof, Ken	Call with J. Gardyn, M. Lang, and M. Wojtas (Deloitte) to walk through the mark-to-market adjustment calculated for the 2022 BlockFi Inc federal return.	\$0.00	0.6	\$0.00
Wojtas, Mike	Call with J. Gardyn, K. Schulhof, and M. Lang (Deloitte) to walk through the mark-to-market adjustment calculated for the 2022 BlockFi Inc federal return.	\$0.00	0.6	\$0.00
Wojtas, Mike	Call with C. Ngo and J. Gardyn (Deloitte) to discuss 2022 tax return workpapers.	\$0.00	0.6	\$0.00
06/14/2023				
Gardyn, Jordon	Review updated tax return mapping of accounts in the 2022 tax return workpapers for import into tax return software (CorpTax).	\$0.00	1.1	\$0.00
Meng, Zhaoyu	Call with M. Wojtas, and C. Ngo (Deloitte) discussing approach of inputting 2022 tax return information into tax compliance software.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Input account coding into tax compliance software (CorpTax) for the preparation of 2022 tax return.	\$0.00	3.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/14/2023				
Schulhof, Ken	Review the mark-to-market adjustment for 2022 taxable income and components included in the calculation.	\$0.00	1.1	\$0.00
Wojtas, Mike	Review coding of income statement, balance sheet, and M-3 (forms for net income/loss) reconciliation for corporations) accounts in compliance software for BlockFi Inc and subsidiaries in 2022 tax return.	\$0.00	2.0	\$0.00
Wojtas, Mike	Call with C. Ngo and Z. Meng (Deloitte) discussing approach of inputting 2022 tax return information into tax compliance software.	\$0.00	1.0	\$0.00
06/16/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) discussing current status of 2022 taxable income calculations and timing for delivering supportable calculations.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss timing for the 2022 tax return workpapers for BlockFi.	\$0.00	0.8	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) discussing current status of 2022 taxable income calculations and timing for delivering supportable calculations.	\$0.00	0.4	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss timing for the 2022 tax return workpapers for BlockFi.	\$0.00	0.8	\$0.00
06/19/2023				
DiPaolo, Michele	Incorporate state apportionment information provided by BlockFi into our tax year 2022 state apportionment summary workpaper.	\$0.00	1.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/19/2023				
DiPaolo, Michele	Call with A. Tilley, A. Polster and J. Gardyn (Deloitte) to discuss timeline for preparing and delivery of 2022 state taxable income and the 2022 state and local tax returns.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Prepare a summary of the 2022 income statement and balance sheet to be included in 2022 tax return workpapers for the BlockFi UK Ltd. and BlockFi Asia PTE controlled foreign subsidiaries.	\$0.00	0.9	\$0.00
Gardyn, Jordon	Meeting with K. Schulhof (Deloitte) in office to walk-through the 2022 mark-to-market calculation.	\$0.00	1.4	\$0.00
Gardyn, Jordon	Review updated BlockFi NB, LLC short period federal partnership return for 2022.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Call with A. Tilley, M. DiPaolo, and A. Polster (Deloitte) to discuss timeline for preparing and delivery of 2022 state taxable income, state and local tax returns.	\$0.00	0.4	\$0.00
Gibian, Craig	Review workpapers supporting the calculation of BlockFi's 2022 taxable income.	\$0.00	1.0	\$0.00
Lang, Mary Jo	Review 2022 BlockFi Inc. tax workpapers.	\$0.00	1.0	\$0.00
Lang, Mary Jo	Continue to review 2021 BlockFi Inc. tax workpapers.	\$0.00	0.6	\$0.00
Polster, Andrew	Call with A. Tilley, M. DiPaolo, J. Gardyn (Deloitte) to discuss timeline for preparing and delivery of 2022 state taxable income, state and local tax returns.	\$0.00	0.4	\$0.00
Schulhof, Ken	Meeting with J. Gardyn (Deloitte) in office to walk-through the 2022 mark-to-market calculation.	\$0.00	1.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/20/2023				
Boynes, Bridget	Update the 2022 tax return form 1065 (U.S. return of partnership income) regarding the allocations of amount in schedule K-2 (partners' distributive share items).	\$0.00	1.8	\$0.00
Boynes, Bridget	Update the 2022 tax return form 1065 (U.S. return of partnership income) regarding allocations of amount in schedule K-3 (partner's share of income, deductions, credits) to allocate the amount of partnership income.	\$0.00	1.6	\$0.00
Boynes, Bridget	Continue to update the 2022 tax return form 1065 (U.S. return of partnership income) regarding allocations of amount in schedule K-3 (partner's share of income, deductions, credits) report to allocate amount of partnership income.	\$0.00	1.6	\$0.00
Gardyn, Jordon	Discuss with B. Boynes (Deloitte) the questions on making updates to BlockFi NB partnership return for 2022.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Call with C. Gibian, and M. Lang (Deloitte) to discuss approach for calculating mark-to-market using the 2022 income statement versus balance sheet.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Update the 2022 tax return workpapers for the changes to the book-to-tax adjustment for mark-to-market accounting.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Update the reconciliation of changes in assets and liabilities subject to mark-to-market accounting for 2022 tax return purposes to the other operating income loss amounts reported on the 2022 income statement.	\$0.00	1.2	\$0.00
Gibian, Craig	Call with M. Lang and J. Gardyn (Deloitte) to discuss approach for calculating mark-to-market using the 2022 income statement versus balance sheet.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/20/2023				
Lang, Mary Jo	Revise BlockFi Inc. 2022 taxable income calculation summary.	\$0.00	1.5	\$0.00
Lang, Mary Jo	Call with C. Gibian and J. Gardyn (Deloitte) to discuss approach for calculating mark-to-market using the 2022 income statement versus balance sheet.	\$0.00	0.5	\$0.00
Schulhof, Ken	Review updated reconciliation of changes in the 2022 BlockFi balance sheet accounts impacting the adjustment for tax reporting of mark-to-market accounting.	\$0.00	0.7	\$0.00
06/21/2023				
Gardyn, Jordon	Review support provided for purposes of calculating the capitalization of research and experimentation costs under IRC section 174 (amortization of research and experimental expenditures).	\$0.00	0.8	\$0.00
Polster, Andrew	Input federal balance sheet data into franchise tax workpaper for BlockFi Inc.	\$0.00	0.6	\$0.00
Polster, Andrew	Review balance sheet for BlockFi Inc. provided by federal team for franchise tax implications.	\$0.00	0.4	\$0.00
Polster, Andrew	Review federal workpaper for BlockFi Inc and subsidiaries for federal taxable Income modifications.	\$0.00	0.1	\$0.00
Polster, Andrew	Update franchise tax workpaper for state specific entries for BlockFi Inc and subsidiaries.	\$0.00	0.9	\$0.00
06/22/2023				
Gardyn, Jordon	Meeting with K. Schulhof (Deloitte) to discuss updated mark-to-market reasonableness check for 2022 BlockFi Income tax return.	\$0.00	1.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/22/2023				
Gardyn, Jordon	Update tax return workpapers based on comments provided by K. Schulhof (Deloitte) related to the 2022 BlockFi book-to-tax adjustment for stock compensation expense.	\$0.00	1.2	\$0.00
Polster, Andrew	Review apportionment of workpaper for BlockFi Inc. and subsidiaries.	\$0.00	0.7	\$0.00
Polster, Andrew	Populate workpaper which is common for all the states for state bonus depreciation and state tax addback modifications for BlockFi Inc.	\$0.00	1.2	\$0.00
Polster, Andrew	Populate workpaper which is common for all the states for state bonus depreciation and state tax addback modifications for BlockFi Inc. and subsidiaries.	\$0.00	0.8	\$0.00
Polster, Andrew	Review apportionment of workpaper for BlockFi Inc.	\$0.00	0.8	\$0.00
Schulhof, Ken	Meeting with J. Gardyn (Deloitte) to discuss updated mark-to-market reasonableness check for 2022 BlockFi Income tax return.	\$0.00	1.0	\$0.00
06/26/2023				
Boynes, Bridget	Update tax return Form 1065 (U.S. return of partnership income) based on the updated presentation of the 2022 partnership return work paper.	\$0.00	1.2	\$0.00
Gardyn, Jordon	Update the 2022 tax return workpapers for presentation of the capital gains associated with the sale of partnership interests during the year.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Review BlockFi NB LLC federal tax return updated by B. Boynes (Deloitte) to sent comments back to her.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Calculate the capital loss limitation as a result of a net capital loss being calculated on the federal return (capital losses for corporate tax payers are limited to capital gains).	\$0.00	0.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/26/2023				
Gardyn, Jordon	Calculate gain/loss for tax purposes on the sale of the Bitwise partnership interest during 2022.	\$0.00	0.6	\$0.00
Meng, Zhaoyu	Call with M. Wojtas (Deloitte) discussing uploading coded 2022 tax return information into tax compliance software (CorpTax) for BlockFi Inc and subsidiaries.	\$0.00	1.0	\$0.00
Schulhof, Ken	Review 2022 federal BlockFi Inc and subsidiaries tax return workpapers sent by J. Gardyn (Deloitte) to send comments for mark-to-market adjustment updates.	\$0.00	0.4	\$0.00
Wojtas, Mike	Call with Z. Meng (Deloitte) discussing uploading coded 2022 tax return information into tax compliance software (CorpTax) for BlockFi Inc and subsidiaries.	\$0.00	1.0	\$0.00
06/27/2023				
Dao, Ly	Call with M. Wojtas, Z. Meng (Deloitte) to discuss tax compliance software import process of trial balance for 2022 tax return of BlockFi Inc and subsidiaries.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Review fixed asset support included in the financials to understand calculation of state depreciation book-to-tax adjustment.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with M. Wojtas, and C. Ngo (Deloitte) to discuss start of compiling 2021 amended tax return workpapers for BlockFi Inc and subsidiaries.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Call with C. Gibian, M. Lang and J. Gardyn (Deloitte) to walk through the adjustments included in the 2022 tax return workpapers for mark-to-market to arrive at federal taxable income for 2022.	\$0.00	0.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/27/2023				
Gardyn, Jordon	Calculate the 2022 capital loss for the sale of investments during the year which are not being marked-to-market for tax purposes.	\$0.00	1.1	\$0.00
Gibian, Craig	Call with M. Lang and J. Gardyn (Deloitte) to walk through the adjustments included in the 2022 tax return workpapers for mark-to-market to arrive at federal taxable income for 2022.	\$0.00	0.4	\$0.00
Lang, Mary Jo	Call with C. Gibian, and J. Gardyn (Deloitte) to walk through the adjustments included in the 2022 tax return workpapers for mark-to-market to arrive at federal taxable income for 2022.	\$0.00	0.4	\$0.00
Lang, Mary Jo	Draft disclosure statement for BlockFi Inc. 2022 tax return.	\$0.00	0.5	\$0.00
Lang, Mary Jo	Review 2022 workpapers for BlockFi Inc. tax return calculation.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Call with M. Wojtas, L. Dao, (Deloitte) discussing tax compliance software import process of trial balance for 2022 tax return of BlockFi Inc and subsidiaries.	\$0.00	0.5	\$0.00
Meng, Zhaoyu	Import trial balance to tax compliance software for 2022 tax return of BlockFi Inc and subsidiaries.	\$0.00	1.0	\$0.00
Polster, Andrew	Review prior year fixed asset summary files prepared by BlockFi for bonus depreciation modification.	\$0.00	0.5	\$0.00
Polster, Andrew	Review work done by B. Fasciolo (Deloitte) on tax year 2022 state filings.	\$0.00	0.8	\$0.00
Polster, Andrew	Send email to H. Powers (BlockFi) requesting tax year 2022 fixed asset support files and request information on any dispositions they may have had.	\$0.00	0.2	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/27/2023				
Polster, Andrew	Add additional state return obligations to tax year 2022 file in tax compliance software (CorpTax) for BlockFi Inc. for creating e-file packages for these new obligations.	\$0.00	1.0	\$0.00
Polster, Andrew	Call with B. Fasciolo (Deloitte) on use of tax compliance software and set up tax year 2022 e-file packages.	\$0.00	0.6	\$0.00
Polster, Andrew	Call with B. Fasciolo (Deloitte) on use of tax compliance software and set up tax year 2022 state filings.	\$0.00	0.9	\$0.00
Schulhof, Ken	Review 2022 federal BlockFi Inc and subsidiaries tax return workpapers updated for comments on the mark-to-market adjustment updates.	\$0.00	0.5	\$0.00
Wojtas, Mike	Call with L. Dao, Z. Meng (Deloitte) discussing tax compliance software import process of trial balance for 2022 tax return of BlockFi Inc and subsidiaries.	\$0.00	0.5	\$0.00
Wojtas, Mike	Call with J. Gardyn, and C. Ngo (Deloitte) to discuss start of compiling 2021 amended tax return workpapers for BlockFi Inc and subsidiaries.	\$0.00	0.5	\$0.00
06/28/2023				
Dao, Ly	Update BlockFi Inc and subsidiaries tax return workpaper with Form 5471 (information return of U.S. persons with respect to certain foreign corporations) calculation for BlockFi Asia and United Kingdom.	\$0.00	2.5	\$0.00
Dao, Ly	Discuss with M. Wojtas (Deloitte) tax compliance software import process for controlled foreign corporations Form 5471 (information return of U.S. persons to certain foreign corporations) for 2022 tax return of BlockFi Inc and subsidiaries.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
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Tax Compliance Services

06/28/2023

Gardyn, Jordon	Review BlockFi Inc and subsidiaries 2022 federal tax return workpapers for formula issues and presentational calculations.	\$0.00	0.7	\$0.00
Polster, Andrew	Update franchise and modification workpapers for federal taxable income changes.	\$0.00	0.5	\$0.00
Polster, Andrew	Discuss with M. DiPaolo (Deloitte) regarding setting up state & local tax workpapers to effectively manage changes to the federal taxable income.	\$0.00	0.5	\$0.00
Wojtas, Mike	Discuss with L. Dao (Deloitte) tax compliance software import process for controlled foreign corporations Form 5471 (information return of U.S. persons to certain foreign corporations) for 2022 tax return of BlockFi Inc and subsidiaries.	\$0.00	0.5	\$0.00

06/29/2023

Dao, Ly	Discuss with S. Reynolds (CorpTax) BlockFi Asia and United Kingdom trial balance for schedule C (income statement), F (balance sheet), Form 5471 (information return of U.S. persons to certain foreign corporations) for BlockFi Inc and subsidiaries.	\$0.00	4.0	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to walk through each book-to-tax adjustment calculated in the 2022 BlockFi Inc and subsidiaries tax return workpapers.	\$0.00	1.2	\$0.00
Gardyn, Jordon	Review the BlockFi NB federal partnership return to send to C. Wilson (Deloitte) for updating.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss the status of taxable income allocation calculation for the 2022 BlockFi NB LLC federal partnership return.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/29/2023				
Gibian, Craig	Review workbook for BlockFi's 2022 taxable income calculation to analyze book to tax adjustments.	\$0.00	1.1	\$0.00
Meng, Zhaoyu	Import trial balance to tax compliance software for 2022 proforma tax return of BlockFi Inc and subsidiaries eliminations.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Import trial balance to tax compliance software for 2022 proforma tax return of BlockFi Inc and subsidiaries and its controlled foreign corporations.	\$0.00	2.0	\$0.00
Meng, Zhaoyu	Import trial balance to tax compliance software for 2022 proforma tax return of BlockFi Service Inc.	\$0.00	1.5	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss the status of taxable income allocation calculation for the 2022 BlockFi NB LLC federal partnership return.	\$0.00	0.5	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to walk through each book-to-tax adjustment calculated in the 2022 BlockFi Inc and subsidiaries tax return workpapers.	\$0.00	1.2	\$0.00
Wojtas, Mike	Set-up for 2022 tax return for BlockFi Inc and subsidiaries, specifically, elimination entity in tax compliance software and work on line item mapping.	\$0.00	2.0	\$0.00
Wojtas, Mike	Set-up 2022 tax return for BlockFi Inc and subsidiaries in tax compliance software and work on tax adjustments and line item mapping.	\$0.00	2.5	\$0.00
Wojtas, Mike	Set-up 2022 tax return for BlockFi Inc and subsidiaries in tax compliance software and work on tax adjustments, line item mapping, and supplemental forms.	\$0.00	3.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/30/2023				
Dao, Ly	Call with K. Bussereth (CorpTax) regarding schedule G-1 (cost sharing arrangements), issues with schedule E (income, war profits, and excess profits taxes paid or accrued), schedule J (accumulated earnings/profits of controlled foreign corporation).	\$0.00	1.5	\$0.00
DiPaolo, Michele	Discuss with A. Polster (Deloitte) regarding variance with fixed asset presentation in files provided by BlockFi.	\$0.00	0.5	\$0.00
DiPaolo, Michele	Discuss with A. Polster (Deloitte) for tax year 2022 for BlockFi state compliance.	\$0.00	0.5	\$0.00
Gardyn, Jordon	Update 2022 BlockFi Inc and subsidiaries workpaper to calculate mark-to-market adjustment by revaluing the assets from 12/31/2022 in the BlockFi balance sheet to 11/28/2022.	\$0.00	2.1	\$0.00
Gardyn, Jordon	Call with C. Gibian, K. Schulhof, M. Lang, (Deloitte) regarding approach for calculating the 2022 mark-to-market adjustment and updating the calculation by revaluing assets to 11/28/2022.	\$0.00	1.1	\$0.00
Gibian, Craig	Call with J. Gardyn, K. Schulhof, M. Lang, (Deloitte) regarding approach for calculating the 2022 mark-to-market adjustment and updating the calculation by revaluing assets to 11/28/2022.	\$0.00	1.1	\$0.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, K. Schulhof (Deloitte) regarding approach for calculating the 2022 mark-to-market adjustment and updating the calculation by revaluing assets to 11/28/2022.	\$0.00	1.1	\$0.00
Lang, Mary Jo	Review 2022 taxable income workbooks for BlockFi Inc.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
06/30/2023				
Polster, Andrew	Review fixed asset file provided by the BlockFi For tax year 2022.	\$0.00	0.5	\$0.00
Polster, Andrew	Discuss with M. DiPaolo (Deloitte) regarding variance with fixed asset presentation in files provided by BlockFi.	\$0.00	0.5	\$0.00
Polster, Andrew	Discuss with M. DiPaolo (Deloitte) for tax year 2022 for BlockFi state compliance.	\$0.00	0.5	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) to discuss current status of 2022 taxable income calculations and delivery of the book-to-tax calculation.	\$0.00	0.3	\$0.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang, (Deloitte) regarding approach for calculating the 2022 mark-to-market adjustment and updating the calculation by revaluing assets to 11/28/2022.	\$0.00	1.1	\$0.00
Wojtas, Mike	Set-up 2022 tax return for BlockFi Inc and subsidiaries in tax compliance software and work on tax adjustments, line item mapping, and supplemental forms.	\$0.00	3.0	\$0.00
Wojtas, Mike	Set-up 2022 tax return for BlockFi Inc and subsidiaries in tax compliance software and work on tax adjustments and line item mapping.	\$0.00	2.5	\$0.00
Subtotal for Tax Compliance Services:			160.9	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/01/2023				
Lee, Janet	Email J. Gardy (Deloitte) regarding assisting BlockFi with the preparation of a Form 8832 (Entity Classification Election) for BlockFi International Ltd which redomiciled from the Cayman Islands to Bermuda.	\$1,020.00	0.1	\$102.00
Velazco, Valerie	Analyze work in progress for hours to be invoiced to BlockFi for the IRC section 382 (net operating loss carryforward limitation rules) work.	\$1,020.00	0.2	\$204.00
06/02/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss the 2022 taxable income calculations for IRC section 382 study results (net operating loss carryforward limitation rules).	\$1,020.00	0.5	\$510.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss the 2022 taxable income calculations for IRC section 382 study results (net operating loss carryforward limitation rules).	\$1,160.00	0.5	\$580.00
06/04/2023				
Stewart, Scott	Prepare for call with K. Schulhof, J. Lee and J. Gardyn (Deloitte) evaluating the filing requirements of the United Kingdom, Singapore and Bermuda entities owned by BlockFi and the potential need to file from 8832 (entity classification election).	\$1,160.00	1.0	\$1,160.00
06/05/2023				
Gardyn, Jordon	Call with K. Schulhof, S. Stewart, J. Lee (Deloitte) to analyze filing requirements of the United Kingdom, Singapore and Bermuda entities owned by BlockFi and the potential need to file form 8832 (entity classification election) for BlockFi International.	\$1,020.00	0.5	\$510.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

06/05/2023

Lee, Janet	Call with J. Gardyn, K. Schulhof, S. Stewart (Deloitte) to analyze filing requirements of United Kingdom, Singapore and Bermuda entities owned by BlockFi and potential need to file form 8832 (entity classification election) for BlockFi International.	\$1,020.00	0.5	\$510.00
Schulhof, Ken	Call with J. Gardyn, S. Stewart, J. Lee (Deloitte) to analyze filing requirements of the United Kingdom, Singapore and Bermuda entities owned by BlockFi and potential need to file form 8832 (entity classification election) for BlockFi International.	\$1,160.00	0.5	\$580.00
Stewart, Scott	Call with J. Gardyn, K. Schulhof, J. Lee (Deloitte) to analyze filing requirements of the United Kingdom, Singapore and Bermuda entities owned by BlockFi and potential need to file form 8832 (entity classification election) for BlockFi International.	\$1,160.00	0.5	\$580.00

06/06/2023

Gardyn, Jordon	Call with D. Janes, S. Stewart, J. Lee, and J. Tangchitsumran (Deloitte) to discuss the requirements for a foreign entity that redomiciled for whether form 8832 (entity classification election) is required to be filed.	\$1,020.00	0.3	\$306.00
Janes, Dustin	Call with J. Gardyn, S. Stewart, J. Lee, and J. Tangchitsumran (Deloitte) to discuss the requirements for a foreign entity that redomiciled for whether form 8832 (entity classification election) is required to be filed.	\$1,160.00	0.3	\$348.00
Lee, Janet	Call with J. Gardyn, D. Janes, S. Stewart, and J. Tangchitsumran (Deloitte) to discuss the requirements for a foreign entity that redomiciled for whether form 8832 (entity classification election) is required to be filed.	\$1,020.00	0.3	\$306.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/06/2023				
Stewart, Scott	Call with J. Gardyn, D. Janes, J. Lee, and J. Tangchitsumran (Deloitte) to discuss the requirements for a foreign entity that redomiciled for whether form 8832 (entity classification election) is required to be filed.	\$1,160.00	0.3	\$348.00
Tangchitsumran, Jasper	Call with J. Gardyn, D. Janes, S. Stewart, and J. Lee (Deloitte) to discuss the requirements for a foreign entity that redomiciled for whether form 8832 (entity classification election) is required to be filed.	\$750.00	0.3	\$225.00
Velazco, Valerie	Email J. Gardyn, K. Schulhof (Deloitte) to advise IRC section 382 (net operating loss carryforward limitation rules) of approval to update tax system to complete IRC section 382 (net operating loss carryforward limitation rules) work acceptance.	\$1,020.00	0.2	\$204.00
06/08/2023				
Lee, Janet	Meeting with J. Tangchitsumran (Deloitte) to discuss the presentation and preparation of entity classification election (form 8832) to be filed for a foreign entity that redomiciled.	\$1,020.00	0.3	\$306.00
Lee, Janet	Review draft Form 8832 (entity classification election) to be filed for a foreign entity that redomiciled.	\$1,020.00	0.2	\$204.00
Tangchitsumran, Jasper	Meeting with J. Lee (Deloitte) to discuss the presentation and preparation of form 8832 (entity classification election) to be filed for a foreign entity that redomiciled.	\$750.00	0.3	\$225.00
Tangchitsumran, Jasper	Prepare Form 8832 (entity classification election).	\$750.00	0.7	\$525.00
06/09/2023				
Lee, Janet	Update draft form 8832 (entity classification election).	\$1,020.00	0.5	\$510.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/09/2023				
Stewart, Scott	Review Form 8832 (entity classification election) for BlockFi international to provide comments to J. Lee (Deloitte) after reading notice 2009-41 which relates to the late filing of form 8832 (entity classification election).	\$1,160.00	0.7	\$812.00
Tangchitsumran, Jasper	Make revisions to Form 8832 (entity classification election) as per comments received from J. Lee (Deloitte).	\$750.00	0.5	\$375.00
06/12/2023				
Tangchitsumran, Jasper	Update BlockFi International Ltd.'s form 8832 (entity classification election) per comments received from S. Stewart (Deloitte) to send it to D. Janes (Deloitte).	\$750.00	0.6	\$450.00
06/15/2023				
Janes, Dustin	Review Form 8832 (entity classification election) and reasonable cause statement and draft revisions to reasonable cause statement.	\$1,160.00	0.8	\$928.00
Stewart, Scott	Review Form 8832 (entity classification election) for protective check-the-box for BlockFi international.	\$1,160.00	0.8	\$928.00
Tangchitsumran, Jasper	Discussion with J. Lee (Deloitte) regarding the late relief statement in BlockFi International Ltd.'s form 8832 (entity classification election) and update the form.	\$750.00	0.8	\$600.00
06/19/2023				
Gardyn, Jordon	Share draft form 8832 (entity classification election) for BlockFi International Ltd. with R. Loban and H. Powers (BlockFi) for their review and signature prior to filing.	\$1,020.00	0.5	\$510.00
06/21/2023				
Schulhof, Ken	Review Form 8832 (entity classification election) prepared by the S. Stewart and J. Lee (Deloitte).	\$1,160.00	0.5	\$580.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
06/21/2023				
Shah, Palak	Review approach provided by BlockFi for the amortization.	\$750.00	2.0	\$1,500.00
Stewart, Scott	Review comments from A. Sexton (Kirkland and Ellis), on form 8832 (entity classification election) for BlockFi international.	\$1,160.00	1.3	\$1,508.00
Tangchitsumran, Jasper	Make two changes requested by R. Loban (BlockFi) to the form 8832 (entity classification election).	\$750.00	0.5	\$375.00
06/22/2023				
Shah, Palak	Set-up IRC section 174 (amortization of research and experimental expenditures) amortization model, schedules for each of the 5 years using mid year convention for US domestic only.	\$750.00	2.5	\$1,875.00
06/26/2023				
Lee, Janet	Review the updated (for comments provided by R. Loban of BlockFi) Form 8832 (Entity Classification Election) for BlockFi International, Ltd and shared back updated version with R. Loban (BlockFi).	\$1,020.00	0.5	\$510.00
06/28/2023				
Lee, Janet	Create the check the box package with J. Tangchitsumran (Deloitte).	\$1,020.00	2.0	\$2,040.00
Tangchitsumran, Jasper	Create the check the box package with J. Lee (Deloitte).	\$750.00	2.5	\$1,875.00
06/29/2023				
Lee, Janet	Share with R. Loban (BlockFi) the final updated version of the Form 8832 (Entity Classification Election) for BlockFi International, Ltd	\$1,020.00	0.5	\$510.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

06/30/2023

Shah, Palak	Analyze the cost-benefit for doing a full-blown IRC section 174 (amortization of research and experimental expenditures) as opposed to just based on high level assumptions.	\$750.00	0.5	\$375.00
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Subtotal for Tax Restructuring Services:			25.5	\$23,994.00
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Total			205.1	\$28,369.00
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Adjustment

Fixed Fee: June 2023: Tax Compliance Services				\$154,540.00
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Adjustment Subtotal :				\$154,540.00
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Total			205.1	\$182,909.00
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Recapitulation

Name	Rate	Hours	Fees
Janes, Dustin	\$1,160.00	1.1	\$1,276.00
Schulhof, Ken	\$1,160.00	1.5	\$1,740.00
Stewart, Scott	\$1,160.00	4.6	\$5,336.00
Gardyn, Jordon	\$1,020.00	1.8	\$1,836.00
Lee, Janet	\$1,020.00	4.9	\$4,998.00
Velazco, Valerie	\$1,020.00	0.4	\$408.00
Shah, Palak	\$750.00	5.0	\$3,750.00
Tangchitsumran, Jasper	\$750.00	6.2	\$4,650.00
Gutierrez, Dalia	\$250.00	6.7	\$1,675.00
Jhawar, Utkarsh	\$225.00	1.0	\$225.00
Mehta, Sejal	\$225.00	11.0	\$2,475.00
Boynes, Bridget	\$0.00	6.2	\$0.00
Dao, Ly	\$0.00	9.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Recapitulation

Name	Rate	Hours	Fees
DiPaolo, Michele	\$0.00	3.9	\$0.00
Gardyn, Jordon	\$0.00	41.9	\$0.00
Gibian, Craig	\$0.00	4.9	\$0.00
Lang, Mary Jo	\$0.00	13.9	\$0.00
Meng, Zhaoyu	\$0.00	27.0	\$0.00
Polster, Andrew	\$0.00	13.9	\$0.00
Schulhof, Ken	\$0.00	15.8	\$0.00
Wilson, Clinton	\$0.00	2.2	\$0.00
Wojtas, Mike	\$0.00	22.2	\$0.00
Fixed Fee: June 2023: Tax Compliance Services			\$154,540.00
Total		205.1	\$182,909.00

EXHIBIT B

Professional Expenses for the Period from
June 1, 2023 through June 30, 2023

BlockFi, Inc

Deloitte Tax LLP

Expenses Sorted by Category for the Fee Period

June 01, 2023 - June 30, 2023

Category	Date	Description	Amount
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Meals

Gardyn, Jordon	06/01/2023	Dinner in New York, NY.	\$23.92
Gardyn, Jordon	06/02/2023	Lunch in New York, NY.	\$12.83
Gardyn, Jordon	06/02/2023	Dinner in New York, NY.	\$23.72
Subtotal for Meals:			<u>\$60.47</u>

Taxi

Gardyn, Jordon	06/02/2023	Lyft from Deloitte office to airport in New York, NY.	\$56.87
Subtotal for Taxi:			<u>\$56.87</u>
Total			<u>\$117.34</u>

Recapitulation

Category	Amount
Meals	\$60.47
Taxi	\$56.87